

(d) That the Group should take into account the report of the Group of Experts on International Standards of Accounting and Reporting,⁶⁹ as well as other relevant activities in the field; the Group should consult the international accounting bodies which it deems appropriate on matters pertaining to development of international standards of accounting and reporting; the Group should elicit views of other interested parties on specific issues on an *ad hoc* basis; the Centre on Transnational Corporations should provide the necessary services for the work of the Group;

(e) That the Group should hold two sessions of two weeks each and should report to the Commission on Transnational Corporations at its sixth session on further steps to be taken in the field of international standards of accounting and reporting within the scope of the work of the Commission, particularly with regard to the comprehensive information system and the code of conduct currently being formulated, with the understanding that duplication of work on requirements for information being pursued in other bodies of the Commission should be avoided; the Group should concentrate on formulating priorities, taking into account the needs of home and host countries, particularly those of developing countries;

(f) To request the Secretary-General to endeavour to find extrabudgetary resources to facilitate, when necessary, the effective participation of members of the Group through payment of their travel and per diem expenses.

18th plenary meeting
11 May 1979

1979/45. Establishment of an *ad hoc* working group on the social aspects of the development activities of the United Nations

The Economic and Social Council,

Recalling its resolutions 2079 (LXII) of 13 May 1977 and 1978/35 of 8 May 1978 on reinforcing the social development sector within the United Nations, as well as its decision 1979/7 of 9 February 1979,

Taking into account the views expressed at its organizational session for 1979 and at the twenty-sixth session of the Commission for Social Development⁷⁰ on the strengthening of the social development sector within the United Nations,

1. *Decides* to establish an *ad hoc* working group of ten experts, two from each region, which, taking

⁶⁹ See *International Standards of Accounting and Reporting for Transnational Corporations* (United Nations publication, Sales No. E.77.II.A.17).

⁷⁰ See *Official Records of the Economic and Social Council, 1979, Supplement No. 4 (E/1979/24)*, chap. III.

as a basis the provisions of the resolutions and decisions that constitute the legislative authority for and/or have a direct bearing upon the social aspects of the development activities of the United Nations, particularly General Assembly resolutions 2542 (XXIV) of 11 December 1969, containing the Declaration on Social Progress and Development, 2543 (XXIV) of 11 December 1969 on the implementation of the Declaration on Social Progress and Development, 2626 (XXV) of 24 October 1970, containing the International Development Strategy for the Second United Nations Development Decade, 3201 (S-VI) and 3202 (S-VI) of 1 May 1974, containing the Declaration and the Programme of Action on the Establishment of a New International Economic Order, 3281 (XXIX) of 12 December 1974, containing the Charter of Economic Rights and Duties of States, 3362 (S-VII) of 16 September 1975 on development and international economic co-operation, 32/197 of 20 December 1977 on the restructuring of the economic and social sectors of the United Nations system and 33/193 of 29 January 1979 on the preparations for an international development strategy for the third United Nations development decade, would have the following mandate:

(a) To examine the effectiveness of the implementation of the above-mentioned resolutions and decisions within the United Nations with respect to the social aspects of development, keeping in mind the necessity of integrating social and economic aspects of development;

(b) To make recommendations for improvements in dealing with social aspects of development within the United Nations in the light of the importance given by the General Assembly to a unified approach to development,⁷¹ taking into account, as appropriate, relevant recent studies and analyses on the subject;

2. *Authorizes* its President to appoint the members of the *ad hoc* working group;

3. *Decides also* that the *ad hoc* working group should be convened as soon as possible and conclude its activities in time to submit its report to the Council at its first regular session of 1980;

4. *Requests* the Secretary-General to seek extrabudgetary resources to finance the work of the *ad hoc* working group;

5. *Decides further* that the provisions of the present resolution should supersede those of Council resolution 2079 (LXII).

18th plenary meeting
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⁷¹ See General Assembly resolution 3409 (XXX) of 28 November 1975 and decision 32/418 of 8 December 1977 on a unified approach to development analysis and planning.